

**United States Court of Appeals**  
**FOR THE EIGHTH CIRCUIT**

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No. 12-1179

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Patricia Louise Hyde,

Petitioner,

v.

Commissioner of Internal Revenue,

Respondent.

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Appeal from the  
United States Tax Court.

[UNPUBLISHED]

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Submitted: June 28, 2012

Filed: July 2, 2012

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Before WOLLMAN, MELLOY, and SMITH, Circuit Judges.

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PER CURIAM.

Patricia Louise Hyde appeals the tax court's<sup>1</sup> decision upholding the Commissioner of Internal Revenue's determination that she was liable for an income tax deficiency and additions for tax year 2006, assessing her liabilities, and imposing a 26 U.S.C. § 6673 penalty for asserting frivolous and groundless arguments. She also appeals the tax court's denial of her motion, under Tax Court Rule 162, to vacate its decision.

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<sup>1</sup>The Honorable David Laro, United States Tax Court Judge.

After careful review, we agree with the tax court's decision upholding Hyde's 2006 liabilities. See Campbell v. Comm'r, 164 F.3d 1140, 1142 (8th Cir. 1999) (tax court's findings of fact are reviewed for clear error, and its legal conclusions are reviewed de novo). We also find no abuse of discretion in the tax court's imposition of the section 6673 penalty, see May v. Comm'r, 752 F.2d 1301, 1304-05 (8th Cir. 1985) (standard of review), or in the tax court's denial of her Rule 162 motion.

Accordingly, we affirm. See 8th Cir. R. 47B.

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